



# **2000 ANNUAL REPORT**

**OFFICE OF THE MISSOURI STATE AUDITOR**

**CLAIRE McCASKILL**  
**STATE AUDITOR**

[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

# ANNUAL REPORT

----- A MESSAGE FROM  
THE STATE AUDITOR

The Citizens of Missouri  
The Honorable Bob Holden  
The Missouri General Assembly



Dear Citizens of Missouri,

It is with great pleasure that I provide to you the Missouri State Auditor's Year 2000 Annual Report. The Missouri Constitution, Article IV, Section 13, requires my office provide this report to you. This year, we have audited several governmental agencies, programs, as well as local governments, probing into numerous matters of concern across our state.

We performed a review on caregivers at nursing home facilities. We discovered that more than 600 employees caring for our elderly in licensed nursing facilities, or as in-home care providers, have been barred from working with the mentally handicapped or abused children. We sent out letters to approximately 1,000 nursing homes informing them of a process to check their employees against the Division of Family Services' Central Child Abuse and Neglect Registry and the Department of Mental Health's Employee Disqualification List. I continue to encourage and support passage of legislation that protects senior citizens, children, and the developmentally disabled from abuse and neglect.

We have conducted an array of audits, including the first audit ever undertaken of domestic violence shelters. The results were appalling; more than 5,000 women and children were turned away from domestic violence shelters even though millions of dollars of additional funding could have been made available to help these victims.

I am proud to serve as your State Auditor. My goal is to help state government become more efficient and effective, as I continue to act upon issues of importance to Missourians. I hope you find our annual report insightful.

Very truly yours,

A handwritten signature in black ink that reads "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill

# OVERVIEW OF THE MISSOURI STATE AUDITOR'S OFFICE

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## DUTIES OF THE STATE AUDITOR

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In the Missouri Constitution, under Article IV, Section 13, the Missouri State Auditor is responsible for auditing all state agencies, boards and commissions; the state court system; counties that do not have a county auditor; and other political subdivisions, such as cities or school districts upon petition by the voters of those subdivisions.

All audits are conducted in an impartial, nonpartisan manner, in accordance with government auditing standards issued by the United States General Accounting Office. State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence free from preconceived notions and the influence of personal opinions.

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## AUDITS PERFORMED IN THE OFFICE

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There are primarily five types of audits that are performed in the State Auditor's Office. They include the following:

- 1) *State Government Audits*: consist of state agencies and departments, boards and commissions, statewide elected officials, the legislature, the state's financial statements, or federal awards expended by the state.
- 2) *Performance Audits*: independent examinations for the purpose of reporting on the extent to which agencies and departments of state government are faithfully carrying out the programs for which they are responsible and determining whether the programs are achieving their desired result.

- 3) Petition Audits: the State Auditor may be called on to audit any political subdivision of the state, such as cities, school districts, water districts etc., if enough qualified voters of that political subdivision request an audit. The political subdivision pays the actual cost of the audit.
- 4) County Audits: the State Auditor is required to conduct audits once every four years in counties which do not have a county auditor. To assist counties in meeting their federal audit requirements, the office also performs a financial and compliance audit of various county operating funds every two years.
- 5) Special County Audits: the State Auditor conducts a special audit after a vacancy occurs in a county official's office, before the Governor appoints a replacement county official.

- ❑ For a complete listing of year 2000 audits delivered, please see Appendix A / page 16.

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## **BOND REGISTRATION**

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The State Auditor's Office is responsible for reviewing and registering general obligation bonds issued by political subdivisions in Missouri to ensure those bonds comply with both state law and the conditions of the contracts under which the bonds were issued.

- ❑ For a complete listing of bonds registered with the State Auditor's Office, please see Appendix B/ page 21.
- ❑ Also, a complete listing of bonds registered for the years 2000 and 1999 are posted on the office's web site, [www.auditor.state.mo.us](http://www.auditor.state.mo.us).

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## **REVIEW OF PROPERTY TAX RATES**

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The State Auditor's Office is required to review the property tax rates of all taxing authorities in the state to determine whether taxes have been levied in accordance with state law. Property taxes collected each year from Missourians provide a major source of funding for local governments.

- ❑ For a complete listing of local governments levying taxes in excess of what is allowable by law, see Appendix C / page 25.

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## **STATEMENTS AND TESTIMONY**

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The State Auditor is often called to advise the governor, legislature, and citizens on matters pertaining to state government operations, such as the Hancock Amendment. In addition, the office advises on estimated costs associated with statewide ballot initiatives.

In September 2000, State Auditor McCaskill testified before the United States Senate Special Committee on Aging regarding significant problems within many Missouri nursing homes.

Auditor McCaskill also frequently testifies before Missouri legislative committees regarding audits undertaken by her office.



## **YEAR 2000 AUDIT HIGHLIGHTS**

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### **UNSUITABLE EMPLOYEES STILL CARING FOR OUR ELDERLY**

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More than 600 caregivers of Missouri senior citizens, working in licensed nursing facilities, or as in-home care providers, are considered unsuitable. Auditors cross-referenced nursing home employees against three lists: the Division of Aging's Employee Disqualification List, the Department of Mental Health's Disqualification List, and the Division of Family Services' Central Registry of Child Abuse and Neglect. The Division of Aging has improved its effort to identify ineligible employees on its disqualification list. However, this is the only list such facilities are required to check according to state law. Since state law does not require checks of the other two lists, persons barred from working with the mentally handicapped or who allegedly neglected or abused children are allowed to care for our elderly.



In October 2000, State Auditor McCaskill sent a letter to all nursing home facilities, and in-home care providers, with information on how to complete a thorough check on their prospective employees. Nursing home, and in-home care providers, can use the state's Caregiver Background Screening Form to check their employees against the Division of Aging's Employee Disqualification List, the Department of Mental Health's Disqualification List, and the Division of Family Services' Central Registry of Child Abuse and Neglect List. All of the optional checks are free. Most of the Caregiver Background Screening Form can be filled in on-line and then printed out. This form is available on the State Auditor's web site.

State Auditor McCaskill conducted an initial audit on the Division of Aging in March 2000, which discovered the following:

- Inspections of nursing homes were found to be predictable.
- Minimum inspection requirements were not being met and additional inspections did not occur.
- There was a failure to investigate complaints in a timely manner.
- Minimum staffing requirements for nursing homes were set aside.
- Many employees disqualified from working with children and the developmentally disabled were found to be working in nursing homes.

**(Report No. 2000-13)**

Following the release of the Division of Aging audit, in April 2000, the Missouri State Auditor's office released an audit reviewing Care Giver Screenings. This report noted instances of illegal, inappropriate, or questionable employment situations involving some who care for senior citizens, children, and the developmentally disabled. No agency has developed an automated match to identify employers who were not performing the required screenings or who employ individuals contrary to guidelines. The State Auditor's office determined that the screenings do not require that the history of child or elder care workers be checked against information from other states, and does not require employees in schools to be checked against the listings of abusers.

State Auditor McCaskill will continue to examine the serious problems that face Missouri's elderly.

**(Report No. 2000-23)**

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## **DIVISION OF FAMILY SERVICES**

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An audit of the Division of Family Services' child abuse and neglect hotline system



found that children are left at risk because the hotline system is not effectively or efficiently managed. The impetus for this audit came from public outcry after the hotline failed to protect two boys from their mother, despite at least 11 hotline calls about possible neglect including a call just before their deaths.

The volume of hotline calls received statewide for 1999 was 95,478. While the audit found many of the calls are properly handled, ineffective oversight by top managers leaves many children in danger of further mistreatment. Without an adequate monitoring system, managers could not detect problems when they occurred and in some cases detected problems were ignored. As a result, many children were left at risk with no chance for help because they fell through the safety net that the hotline system was supposed to provide.

**(Report No. 2000-132)**

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## **DOMESTIC VIOLENCE SHELTERS TURN WOMEN AND CHILDREN AWAY**

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More than 5,000 women and children were turned away from Missouri



domestic violence shelters. Our office found state laws do not maximize the state's ability to protect victims. One city held more than \$300,000 from shelters, even though shelter officials reported turning away at least 1,300 victims. The most critical change needed in state law is to establish a centralized collection and distribution system for all

domestic violence fees provided for by state statute.



**There were more than 43,000 victims of domestic violence in fiscal year 1998.**

**More than 50% of Missouri counties did not impose optional fees.**

**An estimated \$902,000 would have been collected for domestic violence victims if counties and cities had implemented optional fees.**

<b><i>Optional Fee</i></b>	<b><i>Number of Cases</i></b>	<b><i>Fee Amount</i></b>	<b><i>Total Available</i></b>
Marriage	9,200	\$5.00	\$46,000
Civil Cases	31,000	\$2.00	\$62,000
Criminal Cases	300,000	\$2.00	\$600,000
City Criminal Cases	97,000	\$2.00	\$194,000
<b>Total</b>	<b>437,200</b>		<b>\$902,000</b>

**(Report No. 2000-97)**

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## **IS THERE OPEN ACCESS TO GOVERNMENT?**

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The Missouri State Auditor's office continues to conduct compliance audits on the Missouri Sunshine Law. The intent of the Missouri Sunshine Law is to ensure that governmental bodies conduct their business in a manner that is open to public scrutiny. Open access to government is the essence of our democracy.

The November 1999, Sunshine Law audit determined that Missourians face many roadblocks in trying to obtain public records from local governments. Approximately 50% of political subdivisions would not respond properly to requests for information under the provisions of the Sunshine Law. The results of this audit, led the State Auditor to fight for increased penalties against non-complying political subdivisions.

However, the 90<sup>th</sup> General Assembly failed to pass a more stringent bill for violating the law. Due to the Sunshine Law audit and her office's attempt to strengthen the law, State Auditor McCaskill was honored by the Missouri Press Association, and in September 2000, she received the organization's Sunshine Award, for her demonstration of support for open government.

**(Report No. 1999-104)**

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### **MOUNT VERNON VETERANS' HOME REQUIRES RESIDENTS DONATE INTEREST INCOME**

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Mount Vernon Veterans' Home adopted a policy whereby interest income on resident accounts is to be expended for the benefit of all residents. The residents were wrongly required to sign a form that states they will not receive interest earned on their monies. Furthermore, the veterans' home needs to expand its background checks for employees, comparing them against the Department of Mental Health and Division of Family Services' abuse and neglect listings.

**(Report No. 2000-48)**

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### **STATE AGENCIES USING FEDERAL FUNDS QUESTIONED**

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The State of Missouri is required every year to conduct an audit for the benefit of federal agencies that provide federal grant funds for programs and projects administered by state agencies throughout Missouri. The audit discovered that some welfare program recipients were receiving federal benefits in Missouri and Kansas at the same time. Also, some Medicaid benefits were paid on behalf of some recipients after they had died. In addition, some children received benefits after they became too old under federal regulations to qualify for benefits. Furthermore, the Department of Social Services has not completed reviews of hospital cost reports in a timely manner, which limits the state's ability to make timely rate policy decisions under the federal Medicaid program. There are 150 hospitals in the state that receive Medicaid funding, yet only 18 hospital cost reports have been performed by the Department of Social Services.

**(Report No. 2000-40)**

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## **SALES AND USE TAX NOT BEING RETURNED TO CONSUMERS; INCREASE IN REFUND AMOUNTS TO RETAILERS AND COUNTRY CLUBS SKYROCKET**

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Since the end of June 1999, the Department of Revenue has disbursed state sales and use tax refunds, including interest, of approximately \$47,609,000. Approximately \$20,855,000 of sales and use tax refunds have been returned to businesses with no indication that the money was returned to the original consumer. Businesses which over collect sales tax have ended up keeping the money creating a windfall. More than \$13 million was returned to country clubs throughout the state.

**(Report No. 2000-36)**

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## **\$1.5 MILLION IN UNDEPOSITED RECEIPTS HELD AT DEPARTMENT OF CORRECTIONS**

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Missouri Vocational Enterprises, which employs inmates from the Department of Corrections, had undeposited receipts totaling approximately \$1.5 million, including \$11,500 in cash. According to department policy, all receipts are to be immediately transmitted to the Department of Revenue. Some of the receipts had been held for more than five months. The department also retained more than \$19,000 in the Inmate Canteen Fund that should have been turned over to the State Treasurer as unclaimed property.

**(Report No. 2000-85)**

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## **FRANCIS HOWELL SCHOOL DISTRICT IN FINANCIAL STRAIN**

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The State Auditor's 2000 audit of Francis Howell School District in St. Charles County, revealed the district received and spent more than \$6 million in basic state aid to which it was not entitled. Furthermore, the district did not have written policies and procedures in place governing the reporting of attendance data to the Department of Elementary and Secondary Education. As a result, the district continued to be overpaid by the Department of Elementary and Secondary Education until an adjustment was made in June 1999. The district was designated "Financially Stressed" throughout most of the year 2000.

**(Report No. 2000-15)**

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## **UNAUTHORIZED BANK ACCOUNTS AND MISSING FUNDS WITHIN MISSOURI'S DEPARTMENT OF AGRICULTURE**

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Noted in this audit, as well as in three previous audits, the Department of Agriculture has established several bank accounts outside the state treasury. The department has no authority to open accounts outside the state treasury. The audit noted seven bank accounts with deposits to these accounts totaling more than \$292,000 annually. In the Governor's Conference on Agriculture account there was a shortage of funds along with funds not deposited promptly, receipt amounts differing with reconciled amounts deposited, and fees not recorded.

**(Report No. 2000-32)**

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## **PROPERTY TAX**

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Last year the Missouri Legislature passed legislation which gave the Auditor authority to refer to the Attorney General those political subdivisions which overcharge taxpayers in violation of Hancock limits. If the State Auditor believes a tax rate is improperly calculated, she must ask the taxing authority to recalculate the rate. If the taxing authority refuses to lower the rate, the violation must be referred to the Attorney General for legal action.

One year after the State Auditor's Office found seventy political subdivisions across the state ignoring Hancock tax limitations and overcharging taxpayers more than \$2.5 million, most of those jurisdictions are now in compliance with the law. For the year 2000, the State Auditor's Office reported the fewest ever Hancock violations by taxing authorities with less than twenty jurisdictions found in violation of the constitutional provision.

**(Report No. 2000-123)**

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## **SHADOWS CAST ON SEPARATION AGREEMENTS BENEFITING MISSOURI UNIVERSITY OFFICIALS AT CMSU, MIZZOU, AND SEMO**

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The office reviewed all thirteen Missouri (4-year degree) public institutions of higher education. At Central Missouri State University (CMSU), a continuing employment contract subsequent to the president's resignation (worth over \$600,000) contained provisions that represented improper compensation and perks. At issue was unrestricted use of the travel and expense budget, as well as an extended leave of absence without a stated purpose or required duties. At the University of Missouri-Columbia (MU), a consulting contract with the former men's basketball coach worth \$500,000 did not contain adequate provisions to protect the university against nonperformance. There were no termination and penalty clauses. This contract also provided advance payments of up to two years for services not yet provided.

Furthermore at Southeast Missouri State University (SEMO), an employment contract with the former president contained provisions for reimbursing reasonable and necessary expenses for the chancellor's spouse, who is not an employee, for travel and for establishing a working residence in Ohio. These lucrative packages resemble those afforded to Chief Executive Officers (CEO) in the private sector. Few safeguards and performance requirements are included to protect these universities and taxpayer dollars.

Since the release of the audit, CMSU has canceled its contract with the former president. The University of Missouri-Columbia has stood by its contact with the former men's basketball coach and assured our office that advance payments were reasonable in this situation. Southeast Missouri State University has reviewed the former president's contract and determined that the former president is fulfilling satisfactory duties for the university.

**(Report No. 2000-24)**

# **NEW INITIATIVES WITHIN THE STATE AUDITOR'S OFFICE**

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## **ELECTRONIC WORK PAPERS**

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With the advancement of technology, the office is in the process of implementing electronic work papers. This entails transferring audit draft reports and work papers among staff via computer rather than by paper. Changes are highlighted on the computer and transferred to others for review. Review notes, editorial comments, and audit reports are processed electronically, which significantly reduces hard copy documentation. The changes to the report can be accepted or rejected by a few clicks on the computer.

The office is streamlining towards a paperless office where paper audit reports are becoming obsolete until the final printed version. The entire preparation of the audit is done solely through transferring the file from one auditor's computer to another or working from the home office's server.

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## **ENHANCED WEB SITE** **[www.auditor.state.mo.us](http://www.auditor.state.mo.us)**

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The office's web site has been expanding throughout the year. All year 2000 audit reports are posted in their entirety for individuals to view and print. There are "Yellow Sheet" summations available for each audit. All audit reports issued in 1999 and 2000 are listed on the site and each audit report is categorized in order to locate it quickly and easily.

In addition, posted on the office's web site are bonds registered with the office. The date of registration, whom the bond was issued by, and the amount of the bond are listed on the site. There is also a link to the individual bond registration report that contains additional information, such as the purpose of the bond and election results. The web site lists all the bond registrations for 1999 and 2000.

Furthermore, anyone can request an audit report(s) by contacting the State Auditor's Office through e-mail at [moaudit@auditor.state.mo.us](mailto:moaudit@auditor.state.mo.us) or writing to the office under the "Your Input" section on our website. Individuals may also contact the office by mail or by telephone.

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## **HIRING OF MINORITIES**

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The State Auditor and her staff are committed to diversification. At Auditor McCaskill's direction, the State Auditor's office has recruited and hired minorities to fill administrative, professional, and executive positions. Last year minority office personnel accounted for 14% of the professional staff, 38% of the administrative support staff, and over 33% of interns hired last summer. The office currently has a 75% retention rate of minority hires. The State Auditor has been awarded the Employment Advocate Award for her commitment to hiring and retaining minorities in her office.

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## CONTACTING THE STATE AUDITOR'S OFFICE

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There are several ways to contact the office:

Hotline number: 1-800-347-8597 (*confidential*)  
Webpage: [www.auditor.state.mo.us](http://www.auditor.state.mo.us)  
E-mail address: [moaudit@auditor.state.mo.us](mailto:moaudit@auditor.state.mo.us)

### **In Jefferson City:**

Missouri State Capitol                      *or*  
Room 224  
Jefferson City, Missouri 65101  
(573) 751-4213  
Fax: (573) 751-7984

Truman State Office Building  
301 W. High Street, Suite 880  
P.O. Box 869  
Jefferson City, Missouri 65101  
(573) 751-4213  
Fax: (573) 751-7984

### **In Kansas City:**

Fletcher Daniels State Office Building  
615 East 13<sup>th</sup> Street, Suite 511  
Kansas City, Missouri 64106  
(816) 889-3590  
Fax: (816) 889-6200

### **In St. Louis:**

The Locust Building  
1015 Locust, Suite 510  
St. Louis, Missouri 63101  
(314) 340-7575  
Fax Number: (314) 340-7605

### **In Springfield:**

Landers State Office Building  
149 Park Central Square  
Springfield, Missouri 65806  
(417) 895-6515  
Fax: (417) 895-6521



## APPENDIX A

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### Office of the Missouri State Auditor Audit Reports Delivered from January 1, 2000 through December 31, 2000

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<u>AUDIT</u>	<u>DATE ISSUED</u>	<u>AUDIT NUMBER</u>
<u>McDonald County</u>	12-29-2000	2000-135
<u>Review of Independent Audits of Fire Protection Districts in Greene County</u>	12-29-2000	2000-134
<u>DeKalb County</u>	12-28-2000	2000-133
<u>Audit of Child Abuse and Neglect Reporting and Response System</u>	12-28-2000	2000-132
<u>City of Louisiana</u>	12-28-2000	2000-131
<u>16th Judicial Circuit - Jackson County</u>	12-22-2000	2000-130
<u>Statewide Advantage for Missouri (SAMII) System</u>	12-21-2000	2000-129
<u>6th Judicial Circuit Associate Division V Traffic Violations Bureau</u>	12-21-2000	2000-128
<u>City of Naylor</u>	12-20-2000	2000-127
<u>City of La Plata</u>	12-20-2000	2000-126
<u>Review of Governor Office Building Renovation and Lease Agreement</u>	12-14-2000	2000-125
<u>Lincoln Community Nursing Home District</u>	12-14-2000	2000-124
<u>Tax Rates</u>	12-11-2000	2000-123
<u>Leased Space Management Practices</u>	12-05-2000	2000-122
<u>Osage County</u>	12-01-2000	2000-121
<u>Gasconade County</u>	11-30-2000	2000-120
<u>Missouri 3rd Class Counties</u>	11-28-2000	2000-119
<u>Bollinger County</u>	11-15-2000	2000-118
<u>City of Berkeley</u>	11-14-2000	2000-117
<u>Grundy County - Ex-Officio County Collector</u>	11-13-2000	2000-116
<u>City of Lake Ozark</u>	11-09-2000	2000-115
<u>Worth County</u>	11-08-2000	2000-114
<u>City of Bell City</u>	10-26-2000	2000-113
<u>Department of Mental Health - Southwest Psychiatric</u>	10-25-2000	2000-112

<u>Rehabilitation Center</u>		
<u>Department of Mental Health - Fulton State Hospital</u>	10-24-2000	2000-111
<u>Missouri Technology Corporation</u>	10-12-2000	2000-110
<u>Dunklin County - Ex-Officio County Collector</u>	10-11-2000	2000-109
<u>City of Pine Lawn</u>	10-02-2000	2000-108
<u>Caldwell County</u>	09-27-2000	2000-107
<u>Livingston County</u>	09-27-2000	2000-106
<u>Andrew County</u>	09-27-2000	2000-105
<u>Linn County</u>	09-26-2000	2000-104
<u>Atchison County</u>	09-26-2000	2000-103
<u>Oregon County</u>	09-26-2000	2000-102
<u>Iron County</u>	09-25-2000	2000-101
<u>Douglas County</u>	09-25-2000	2000-100
<u>Mississippi County</u>	09-25-2000	2000-99
<u>City of Kahoka</u>	09-25-2000	2000-98
<u>Collection and Distribution of Fees for Domestic Violence Shelters</u>	09-25-2000	2000-97
<u>Polk County</u>	09-21-2000	2000-96
<u>Carter County</u>	09-20-2000	2000-95
<u>Cedar County</u>	09-19-2000	2000-94
<u>29th Judicial Circuit - Associate Division V - Jasper County</u>	09-19-2000	2000-93
<u>Knox County</u>	09-18-2000	2000-92
<u>Chariton County</u>	09-15-2000	2000-91
<u>Montgomery County</u>	09-14-2000	2000-90
<u>Christian County</u>	09-12-2000	2000-89
<u>Wayne County</u>	09-08-2000	2000-88
<u>Lincoln County</u>	09-07-2000	2000-87
<u>11th Judicial Circuit - City of Foristell</u>	08-31-2000	2000-86
<u>Department of Corrections</u>	08-31-2000	2000-85
<u>City of Novinger</u>	08-31-2000	2000-84
<u>Village of Miramiguoa Park</u>	08-30-2000	2000-83
<u>Gentry County</u>	08-29-2000	2000-82
<u>16th Judicial Circuit - Municipals</u>	08-28-2000	2000-81
<u>General Assembly - Committee on Legislative Research and Interim Committees</u>	08-28-2000	2000-80
<u>Macon County</u>	08-23-2000	2000-79

<u>Department of Corrections - Crossroads Correctional Center</u>	08-23-2000	2000-78
<u>Department of Corrections - Western Reception and Diagnostic Correctional Center</u>	08-23-2000	2000-77
<u>Ozark County</u>	08-22-2000	2000-76
<u>Barton County</u>	08-14-2000	2000-75
<u>Vernon County</u>	08-11-2000	2000-74
<u>Missouri Development Finance Board</u>	08-08-2000	2000-73
<u>New Madrid County</u>	08-01-2000	2000-72
<u>Taney County</u>	08-01-2000	2000-71
<u>Scott County</u>	08-01-2000	2000-70
<u>Miller County</u>	08-01-2000	2000-69
<u>Clinton County</u>	08-01-2000	2000-68
<u>Audrain County</u>	08-01-2000	2000-67
<u>Adair County</u>	08-01-2000	2000-66
<u>Department of Agriculture - State Milk Board</u>	07-31-2000	2000-65
<u>Shelby County</u>	07-31-2000	2000-64
<u>City of Lake Annette</u>	07-31-2000	2000-63
<u>Benton County</u>	07-27-2000	2000-62
<u>Missouri Southern State College - Vendor Refunds and Payments</u>	07-27-2000	2000-61
<u>Washington County</u>	07-25-2000	2000-60
<u>Reynolds County</u>	07-24-2000	2000-59
<u>Pike County</u>	07-19-2000	2000-58
<u>City of Marston</u>	07-19-2000	2000-57
<u>31st Judicial Circuit - Municipals</u>	07-17-2000	2000-56
<u>Department of Natural Resources - Air Pollution Construction Permit Review</u>	07-17-2000	2000-55
<u>Monroe County</u>	07-05-2000	2000-54
<u>Office of Attorney General</u>	06-28-2000	2000-53
<u>Department of Public Safety - Missouri Gaming Commission</u>	06-27-2000	2000-52
<u>Non-Teachers School Employee Retirement System</u>	06-26-2000	2000-51
<u>Public School Retirement System of Missouri</u>	06-26-2000	2000-50
<u>Dent County</u>	06-21-2000	2000-49
<u>Department of Public Safety - Mount Vernon Veterans' Home</u>	06-21-2000	2000-48
<u>Department of Corrections - Maryville Treatment Center</u>	06-19-2000	2000-47
<u>Review of Highway Reciprocity Commission</u>	06-19-2000	2000-46

<u>City of Mount Vernon</u>	06-15-2000	2000-45
<u>City of Olympian Village</u>	06-08-2000	2000-44
<u>21st Judicial Circuit - Municipals</u>	06-06-2000	2000-43
<u>City of Clark</u>	06-06-2000	2000-42
<u>City of Bellflower</u>	06-05-2000	2000-41
<u>Jackson County Jail Annex</u>	06-05-2000	
<u>State of Missouri Single Audit</u>	05-26-2000	2000-40
<u>24th Judicial Circuit - Municipals</u>	05-26-2000	2000-39
<u>Review of Fixed Assets Equipment</u>	05-24-2000	2000-38
<u>Review of Children's Trust Fund Board</u>	05-19-2000	2000-37
<u>Department of Revenue - Division of Taxation and Collection - Sales and Use Tax Refund</u>	05-12-2000	2000-36
<u>Office of State Treasurer</u>	05-12-2000	2000-35
<u>General Assembly - Senate</u>	05-12-2000	2000-34
<u>General Assembly - House of Representatives</u>	05-12-2000	2000-33
<u>Department of Agriculture</u>	05-11-2000	2000-32
<u>21st Judicial Circuit - Municipals</u>	05-04-2000	2000-31
<u>44th Judicial Circuit - City of Mansfield</u>	05-04-2000	2000-30
<u>City of Gainesville</u>	04-27-2000	2000-29
<u>22nd Judicial Circuit - St. Louis City - Circuit Clerk Fund</u>	04-25-2000	2000-28
<u>Department of Higher Education - State Guaranty Loan Program</u>	04-21-2000	2000-27
<u>City of Holland</u>	04-20-2000	2000-26
<u>31st Judicial Circuit - City of Battlefield</u>	04-19-2000	2000-25
<u>Separation and Retention Contracts Entered Into By Public Institutions of Higher Education</u>	04-19-2000	2000-24
<u>Department of Social Services - Review of Care Giver Screenings</u>	04-12-2000	2000-23
<u>Department of Insurance</u>	04-03-2000	2000-22
<u>Department of Social Services - Division of Youth Services</u>	04-03-2000	2000-21
<u>St. Louis County Fire Protection Districts</u>	03-27-2000	2000-20
<u>31st Judicial Circuit - Greene County</u>	03-22-2000	2000-19
<u>Review of Articles 16 through 24 of the Missouri Constitution (Hancock Amendment)</u>	03-22-2000	2000-18
<u>City of Everton</u>	03-16-2000	2000-17
<u>Attorney General - Division of Prosecuting Services</u>	03-13-2000	2000-16
<u>Francis Howell R-III School District</u>	03-09-2000	2000-15

<u>City of Wellston</u>	03-06-2000	2000-14
<u>Department of Social Services - Division of Aging</u>	03-01-2000	2000-13
<u>Jefferson Township of Linn County</u>	02-29-2000	2000-12
<u>Department of Economic Development - Division of Tourism</u>	02-25-2000	2000-11
<u>Special Review of Disbursements to Community Colleges</u>	02-24-2000	2000-10
<u>Missouri State Tax Commission</u>	02-23-2000	2000-09
<u>Land Trust of Jackson County</u>	02-21-2000	2000-08
<u>City of Stotts City</u>	02-07-2000	2000-07
<u>Special Review of the Miller County Sheriff's Office</u>	01-25-2000	2000-06
<u>21st Judicial Circuit - City of Breckenridge Hills</u>	01-24-2000	2000-05
<u>Greene County Fire Protection Districts</u>	01-20-2000	2000-04
Schuyler County Health Department Building Program	01-07-2000	2000-03
44th Judicial Circuit - Municipals	01-04-2000	2000-02
<u>19th Judicial Circuit - Cole County</u>	01-04-2000	2000-01

**Copies of the year 2000 audits or other audit reports can be obtained by contacting the State Auditor's Office by phone at (573) 751-4213, by e-mail at [moaudit@auditor.state.mo.us](mailto:moaudit@auditor.state.mo.us), or by mail at P.O. Box 869, Jefferson City, Missouri 65102.**

## APPENDIX B

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### **Bonds Registered with the Missouri State Auditor's Office**

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The Missouri State Auditor's Office is responsible for reviewing and registering general obligation bonds issued by political subdivisions in Missouri, with certain exceptions, to ensure those bonds comply with both state law and the conditions of the contracts under which the bonds are issued. Information regarding each bond issue registered with this office since January 1, 2000 to December 31, 2000 are listed below.

<u>DATE OF REGISTRATION</u>	<u>BONDS ISSUED BY</u>	<u>AMOUNT OF ISSUE</u>
12-28-2000	<u>Strafford R-VI School District</u>	\$2,700,000.00
12-27-2000	<u>Stone County, Missouri</u>	\$2,225,000.00
12-27-2000	<u>Consolidated School District No. 2 (Raytown)</u>	\$10,000,000.00
12-27-2000	<u>City of O'Fallon</u>	\$5,000,000.00
12-27-2000	<u>Riverview Fire Protection District</u>	\$1,000,000.00
12-26-2000	<u>Pike County R-III School District</u>	\$2,070,000.00
12-26-2000	<u>Midway R-I School District</u>	\$1,280,000.00
12-26-2000	<u>County of Pulaski</u>	\$78,000.00
12-19-2000	<u>Sherwood Cass R-VIII School District</u>	\$3,300,000.00
12-19-2000	<u>Wentzville R-IV School District</u>	\$16,000,000.00
12-13-2000	<u>West Peculiar Fire Protection District</u>	\$974,998.90
12-13-2000	<u>Campbell Reorganized School District No. 2</u>	\$3,294,000.00
12-13-2000	<u>Independence Township</u>	\$50,000.00
12-11-2000	<u>Henry County R-I School District</u>	\$2,000,000.00
12-07-2000	<u>Hillsboro R-III School District</u>	\$1,195,000.00
12-07-2000	<u>Callaway County, Missouri</u>	\$168,000.00
11-30-2000	<u>Moniteau County C-1 School District</u>	\$650,000.00
11-28-2000	<u>School District of Springfield R-12</u>	\$9,485,000.00
11-01-2000	<u>High Ridge Fire Protection District</u>	\$4,300,000.00
10-31-2000	<u>Camden County, Missouri</u>	\$143,000.00
10-27-2000	<u>City of Des Peres</u>	\$15,000,000.00

10-27-2000	<u>The School District of North Kansas City</u>	\$9,000,000.00
10-25-2000	<u>Greene Co. Reorganized School District No. 3 (Republic)</u>	\$7,200,000.00
10-24-2000	<u>Rich Hill R-IV School District</u>	\$2,500,000.00
10-24-2000	<u>Reorganized School District No. R-III</u>	\$650,000.00
10-18-2000	<u>School District of Jennings</u>	\$5,160,000.00
10-10-2000	<u>Pierce City, Missouri</u>	\$165,000.00
10-04-2000	<u>Center 58 School District</u>	\$10,000,000.00
09-29-2000	<u>Lockwood R-I School District</u>	\$1,600,000.00
09-29-2000	<u>Lincoln County, Missouri</u>	\$9,800,000.00
09-27-2000	<u>City of Raymore</u>	\$4,897,372.70
09-26-2000	<u>Morgan County R-I School District</u>	\$2,100,000.00
09-26-2000	<u>Northwestern R-I School District</u>	\$1,500,000.00
09-20-2000	<u>Cole County, Missouri</u>	\$93,000.00
09-20-2000	<u>Mid County Fire Protection District</u>	\$5,595,000.00
09-08-2000	<u>City of New Bloomfield</u>	\$190,000.00
09-01-2000	<u>Boone County</u>	\$184,000.00
08-31-2000	<u>School District of Maplewood-Richmond Heights</u>	\$1,500,000.00
08-25-2000	<u>Camden County, Missouri</u>	\$1,120,000.00
08-07-2000	<u>City of St. Peters</u>	\$10,000,000.00
08-04-2000	<u>City of Poplar Bluff</u>	\$9,020,000.00
08-02-2000	<u>Smithville R-II School District</u>	\$400,000.00
07-31-2000	<u>Houston Reorganized School District No. R-I</u>	\$905,000.00
07-31-2000	<u>Winona Reorganized School District No. III</u>	\$600,000.00
07-28-2000	<u>Harrisonville R-IX School District</u>	\$1,665,000.00
07-27-2000	<u>School District of Webster Groves</u>	\$7,000,000.00
07-27-2000	<u>Taneyville Reorganized School District No. 2</u>	\$265,000.00
07-24-2000	<u>Bolivar R-I School District</u>	\$3,700,000.00
07-21-2000	<u>Orchard Farm R-V School District</u>	\$4,000,000.00
07-11-2000	<u>Nodaway Township</u>	\$135,000.00
07-07-2000	<u>Houston Reorganized School District No. R-I</u>	\$2,695,000.00
06-30-2000	<u>Stone County, Missouri</u>	\$2,973,000.00
06-29-2000	<u>Fort Zumwalt School District</u>	\$9,050,000.00

06-28-2000	<u>Hartville R-2 School District</u>	\$1,000,000.00
06-28-2000	<u>Winston R-VI School District</u>	\$225,000.00
06-27-2000	<u>Forsyth R-III School District</u>	\$1,600,000.00
06-27-2000	<u>School District of Columbia</u>	\$10,000,000.00
06-26-2000	<u>Reorganized School District No. R-IV</u>	\$2,800,000.00
06-22-2000	<u>El Dorado Springs R-2 School District</u>	\$3,750,000.00
06-21-2000	<u>City of Viburnum</u>	\$520,000.00
06-20-2000	<u>Spring Bluff R-XV School District</u>	\$615,000.00
06-20-2000	<u>Centralia R-VI School District</u>	\$2,600,000.00
06-20-2000	<u>Cole County R-II School District</u>	\$2,650,000.00
06-19-2000	<u>Canton R-V School District</u>	\$1,250,000.00
06-16-2000	<u>City of Woodson Terrace</u>	\$755,000.00
06-16-2000	<u>City of Woodson Terrace</u>	\$600,000.00
06-14-2000	<u>Meadville R-IV School District</u>	\$1,467,240.00
06-12-2000	<u>Spanish Lake Fire Protection District</u>	\$3,000,000.00
06-09-2000	<u>Reorganized School District No. R-4</u>	\$5,000,000.00
06-07-2000	<u>Consolidated School District No. 2</u>	\$2,000,000.00
06-05-2000	<u>Liberty Public School District No. 53</u>	\$18,000,000.00
06-05-2000	<u>Reorganized School District No. 2 (Willard)</u>	\$6,000,000.00
06-05-2000	<u>Springdale Fire Protection District</u>	\$2,500,000.00
06-02-2000	<u>Pattonville R-III School District</u>	\$37,000,000.00
06-02-2000	<u>City of Wentzville</u>	\$1,925,000.00
06-01-2000	<u>City of Glasgow</u>	\$95,000.00
06-01-2000	<u>Lindbergh R-8 School District</u>	\$9,499,873.85
05-31-2000	<u>Bismarck R-V School District</u>	\$500,000.00
05-30-2000	<u>Hickory County R-I School District (Skyline)</u>	\$2,200,000.00
05-30-2000	<u>School District of St. Joseph</u>	\$36,000,000.00
05-30-2000	<u>Lawson Reorganized School District No. R-XIV</u>	\$2,900,000.00
05-24-2000	<u>Farmington R-VII School District</u>	\$8,890,000.00
05-24-2000	<u>Dunklin R-V School District</u>	\$6,000,000.00
05-24-2000	<u>Clark County R-I School District</u>	\$1,500,000.00
05-24-2000	<u>Smithton R-VI School District</u>	\$1,500,000.00



05-23-2000	<u>Sturgeon R-V School District</u>	\$2,300,000.00
05-23-2000	<u>Lohman, Missouri</u>	\$50,000.00
05-19-2000	<u>Webb City R-VII School District</u>	\$2,500,000.00
05-19-2000	<u>Monroe Township</u>	\$75,000.00
05-18-2000	<u>Central Platte Fire Protection District</u>	\$1,500,000.00
05-18-2000	<u>Silex R-I School District</u>	\$1,500,000.00
05-18-2000	<u>Brunswick R-II School District</u>	\$750,000.00
05-16-2000	<u>Lakeland R-III School District</u>	\$1,700,000.00
05-16-2000	<u>School District of Springfield R-12</u>	\$30,000,000.00
05-16-2000	<u>Grain Valley R-V School District</u>	\$3,200,000.00
05-15-2000	<u>Reorganized School District No. 1</u>	\$2,250,000.00
05-12-2000	<u>Boone County, Missouri</u>	\$280,000.00
05-11-2000	<u>Reorganized School District R-6</u>	\$14,200,000.00
05-11-2000	<u>Paris R-II School District</u>	\$1,615,000.00
05-04-2000	<u>Lebanon R-3 School District</u>	\$14,456,623.20
05-02-2000	<u>Nixa Reorganized School District No. R-2</u>	\$5,400,000.00
05-01-2000	<u>Cape Girardeau School District No. 63</u>	\$18,000,000.00
04-27-2000	<u>Reorganized School District R-2</u>	\$2,000,000.00
04-21-2000	<u>Dixon R-I School District</u>	\$630,000.00
04-20-2000	<u>Parkway C-2 School District</u>	\$10,000,000.00
04-20-2000	<u>Reorganized School District No. 7</u>	\$9,900,000.00
04-11-2000	<u>City of Hallsville</u>	\$825,000.00
04-11-2000	<u>City of Perryville</u>	\$4,110,000.00
04-03-2000	<u>Marshfield Reorganized School District R-I</u>	\$7,200,000.00
03-22-2000	<u>Fort Zumwalt School District</u>	\$950,000.00
02-29-2000	<u>Pulaski County, Missouri</u>	\$51,000.00
02-28-2000	<u>Trenton R-IX School District</u>	\$2,400,000.00
02-23-2000	<u>Robertson Fire Protection District</u>	\$3,500,000.00
02-15-2000	<u>Cole County, Missouri</u>	\$267,000.00
01-31-2000	<u>Shell Knob School District No. 78</u>	\$515,000.00
01-12-2000	<u>City of Union Star</u>	\$30,000.00

# APPENDIX C

## Office of the Missouri State Auditor List of Political Subdivisions that have been referred to the Attorney General's Office

County	Political Subdivision Name	Purpose	Excess Revenues	Date Referred	Note
Barton	<b><u>Golden City Township</u></b>	General Revenue	0	09/22/00	1
	<b><u>South West Township</u></b>	Road & Bridge	0	09/29/00	1
Bollinger	<b><u>Meadow Height R-2 School</u></b>	Debt Service	0	10/06/00	1
Caldwell	<b><u>Mirable C-1 School</u></b>	Operating Funds-Schools	0	10/25/00	1
Cape Girardeau	<b><u>Town of Dutchtown</u></b>	General Revenue	1,571	10/16/00	2
Cole	<b><u>Cole County Fire</u></b>	General Revenue	0	09/26/00	1
Dade	<b><u>Southeast Special Road</u></b>	Road & Bridge	0	09/20/00	1
Daviess	<b><u>Harrison Township</u></b>	General Revenue, Road & Bridge & Special Road & Bridge	0	09/22/00	1
Harrison	<b><u>Butler Township</u></b>	Road & Bridge	0	09/14/00	1
Holt	<b><u>City of Oregon</u></b>	General Revenue	3,506	10/06/00	3
Lawrence	<b><u>City of Aurora</u></b>	General Revenue & Debt Service	0	09/22/00	1
Madison	<b><u>Village of Cobalt City</u></b>	General Revenue	115	10/10/00	2
Miller	<b><u>Brumlev Fire Prot. District</u></b>	General Revenue	55,599	09/13/00	3
	<b><u>Tuscumbia Fire Prot. District</u></b>	General Revenue	23,482	09/12/00	3
Nodaway	<b><u>Monroe Township</u></b>	Debt Service	40	12/08/00	2
	<b><u>Mozingo Creek Watershed</u></b>	General Revenue	0	09/26/00	1
Ray	<b><u>Henrietta Special Road Dist.</u></b>	Road & Bridge	147	10/23/00	2
	<b><u>City of Crvstal Lakes</u></b>	General Revenue	0	10/17/00	1
St. Louis	<b><u>Village of Bel Ridge</u></b>	General Revenue	46	11/13/00	2
	<b><u>City of Greendale</u></b>	General Revenue	0	11/30/00	1
	<b><u>City of Rock Hill</u></b>	General Revenue	1,731	12/08/00	3
	<b><u>Kinloch Fire Prot. District</u></b>	General Revenue	0	12/05/00	1
	<b><u>West Overland Fire Prot. District</u></b>	General Revenue	6,179	11/13/00	3
	<b><u>Hancock Street Light Dist.</u></b>	General Revenue	4,428	12/08/00	3
	<b><u>Kirkwood R-VIII School Dist.</u></b>	Operating Funds-Schools	1,438	12/08/00	3
		Debt Service	719	12/08/00	3

	<b><u>Valley Park School District</u></b>	Operating Funds-Schools	108	12/08/00	<b>2</b>
		Debt Service	108	12/08/00	<b>2</b>
Stoddard	<b><u>Richland R-1 School</u></b>	Debt Service	0	10/26/00	<b>1</b>
	<b><u>Locust Creek Watershed</u></b>				
Sullivan	<b><u>Subdist.</u></b>	General Revenue	<u>516</u>	12/08/00	<b>2</b>
			<u>99,733</u>		

- 1 - Revised forms to comply after being referred to the Attorney General's Office
- 2 - Attorney General's Office is not pursuing injunctive relief
- 3 - Attorney General's Office pursuing injunctive relief to prevent the taxing authority from levying a violative tax rate